



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ ೧೪೧

ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಏಪ್ರಿಲ್ ೨೭, ೨೦೦೬ (ವೈಶಾಖ ೭, ಶಕ ವರ್ಷ ೧೯೨೪)

ಸಂಚಿಕೆ ೧೭

## ಭಾಗ - ೪

ರಾಜ್ಯದ ವಿಧೇಯಕಗಳ ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ರಾಜ್ಯದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಅಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರದ ಮತ್ತು ರಾಜ್ಯದ ಶಾಸನಗಳ ಮೇರೆಗೆ ರಾಜ್ಯ ಸರ್ಕಾರವು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ರಾಜ್ಯಾಂಗದ ಮೇರೆಗೆ ರಾಜ್ಯಪಾಲರು ಮಾಡಿದ ನಿಯಮಗಳು, ಹಾಗೂ ಕರ್ನಾಟಕ ಉಚ್ಚ ನ್ಯಾಯಾಲಯವು ಮಾಡಿದ ನಿಯಮಗಳು.

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ  
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವತ್ಸಾ 10 ಕೇಶಾಪು 2006, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 25ನೇ ಮಾರ್ಚ್, 2006

2006ನೇ ಸಾಲಿನ ಜನವರಿ 23ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-1 ಸೆಕ್ಷನ್ 1ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ The National Commission for Minority Educational Institutions (Amendment) Ordinance, 2005 (No.1 of 2006) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF LAW AND JUSTICE  
(Legislative Department)

New Delhi, the 23rd January, 2006/Magha 3, 1927 (Saka)

THE NATIONAL COMMISSION FOR MINORITY EDUCATIONAL INSTITUTIONS (AMENDMENT)  
ORDINANCE, 2006  
No. 1 of 2006

**An Ordinance to amend the National Commission for Minority Educational Institutions Act, 2004.**

WHEREAS the National Commission for Minority Educational Institutions (Amendment) Bill, 2005 has been introduced in the Council of States but has not yet been passed;

AND Whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action to give effect to the Provisions of the said Bill with certain modifications;

NOW Therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:

**1. Short title and Commencement:** (1) This Ordinance may be called the National Commission for Minority Educational Institutions (Amendment) Ordinance, 2006.

(2) It shall come into force at once.

**2. Amendment of section 2:** In section 2 of the National Commission for Minority Educational Institutions Act, 2004 (2 of 2005) (hereinafter referred to as the principal Act),

- (i) in clause (a), the word "Scheduled" shall be omitted;
- (ii) after clause (a), the following clause shall be inserted, namely:
  - (aa) "appropriate Government" means,
    - (i) In relation to an educational institution recognised for conducting its programmes of studies under any Act of parliament, the Central Government ; and
    - (ii) in relation to any other educational institution recognised for conducting its programmes of studies under any State Act, a State Government in whose Jurisdiction such institution is established;
  - (iii) after clause (c), the following clause shall be inserted, namely:
    - '(ca) "Competent authority" means the authority appointed by the appropriate Government to grant no objection certificate for the establishment of any educational institution of their choice by the minorities ';
    - (iv) after clause (d), the following clause shall be inserted, namely:
      - '(da)" educational rights of minorities" means the rights of minorities to establish and administer educational institutions of their choice';;
    - (v) clause (f) shall be omitted.

**3. Substitution of new Chapter for Chapter III:** For Chapter III of the principal Act, the following Chapter shall be substituted, namely:

### CHAPTER III

#### RIGHT OF A MINORITY EDUCATIONAL INSTITUTION

**10. Right to establish a:** (1) Any person who desires to establish a Minority Educational Institution: Educational Institution may apply to the Competent authority for the grant of no objection certificate for the said purpose.

(2) The Competent authority shall,-

- (a) on perusal of documents, affidavits or other evidence, if any; and
  - (b) after giving an opportunity of being heard to the applicant,
- decide every application filed under sub-section (1) as expeditiously as possible and grant or reject the application, as the case may be:

Provided that where an application is rejected, the Competent authority shall communicate the same to the applicant.

(3) Where within a period of ninety days from the receipt of the application under sub-section (1) for the grant of no objection certificate,

(a) the Competent authority does not grant such certificate;

or

(b) where an application has been rejected and the same has not been communicated to the person who has applied for the grant of such certificate,

it shall be deemed that the Competent authority has granted a no object certificate to the applicant.

(4) The applicant shall, and the grant of a no objection certificate or where the Competent authority has deemed to have granted the no objection certificate, be entitled to commence and proceed with the establishment of a Minority Educational Institution in accordance with the rules and regulations, as the case may be, laid down by or under any law for the time being in force.

**Explanation:** For the purpose of this section,

(a) "applicant" means any person who makes an application under sub-section (1) for establishment of a Minority Educational Institution;

(b) " no objection certificate" means a certificate stating therein, that the Competent authority has no objection for the establishment of a Minority Educational Institution.

**10. Right of a Minority Educational Institution to seek affiliation:** (1) A Minority Educational, Institution may seek affiliation to any University of its choice subject to such, affiliation being permissible within the Act under which the said University is established.

(2) Any person who is authorised in this behalf by the Minority Educational Institution, may file an application for affiliation under sub-section (1) to a University in the manner prescribed by the Statute, Ordinance, rules or regulations of the University.

Provided that such authorised person shall have right to know the status of such application after the expiry of sixty days from the date of filing of such application.

**4. Amendment of section 11:** In section 11 of the principal Act, for clauses (b) and (c), the following clauses shall be substituted, namely:

" (b) enquire, suo motu, or on a petition presented to it by any Minority Educational Institution, or any person on its behalf into complaints regarding deprivation or violation of rights of minorities to establish and administer educational institutions of their choice and any dispute relating to affiliation to a University and report its finding to the appropriate Government for its implementation;

(c) Intervene in any proceeding involving any deprivation or Violation of the educational rights of the minorities before a court with the leave of such court;

(d) review the safeguards provided by or under the Constitution, or any law for the time being in force, for the protection of educational rights of the minorities and recommend measures for their effective implementation;

(e) specify measures to promote and preserve the minority status and character of institutions of their choice established by minorities;

(f) decide all questions relating to the status of any institution as a Minority Educational Institution and declare its status as such'

(g) make recommendations to the appropriate Government for the effective implementation of programmes and schemes relating to the Minority Educational Institutions; and

(h) do such other acts and things as may be necessary, incidental or conducive to the attainment of all or any of the objects of the Commission."

**5. Amendment of section 12:** In section 12 of the principal Act,

(a) in sub-section (1) the word " Scheduled" shall be omitted;

(b) after sub-section (2), the following sub-section shall be inserted, namely:

"(3) Every proceeding before the Commission shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purposes of section 196, of the Indian penal code and the Commission shall be deemed to be a civil court for the purposes of section 195 (45 of 1860) and Chapter XXV of the Code of Criminal procedure, 1973.(2 of 1974)".

**6. Insertion of new sections 12A to 12F:** After section 12 of the principal Act, the following sections shall be inserted, namely:

**12A. Appeal against Orders of the Competent authority:** (1) Any person aggrieved by the order of refusal to grant no objection certificate under sub-section (2) of section 10 by the Competent authority for establishing a Minority Educational Institution, may prefer an appeal against such order to the Commission.

(2) An appeal under sub-section (1) shall be filed within thirty days from the date of the order referred to in sub-section (1) communicated to the applicant:

Provided that the Commission may entertain an appeal after expiry of the said period of thirty days, if it is satisfied that there was sufficient cause for not filing it within that period.

(3) An appeal to the Commission shall be made in such form as may be prescribed and shall be accompanied by a copy of the order against which the appeal has been filed.

(4) The Commission, after hearing the parties, shall pass an order as soon as may be practicable, and give such directions as may be necessary or expedient to give effect to its orders or to prevent abuse of its process or to secure the ends of justice.

(5) An order made by the Commission under sub-section (4) shall be executable by the Commission as a decree of a civil court and the provisions of the Code of Civil Procedure, 1908, (5 of 1908) so far as may be, shall apply as they apply in respect of a decree of a civil court.

**12B. Power of the Commission to decide on the minority status of an educational institution:** (1) Without prejudice to the provisions contained in the National Minority Commission Act, 1992, (19 of 1992) where an authority established by the Central Government or any State Government, as the case may be, for grant of minority status to any educational institution rejects the application for the grant of such status, the aggrieved person may appeal against such order of the authority to the Commission.

(2) An appeal under sub-section (1) shall be preferred within thirty days from the date of the order communicated to the applicant;

Provided that the Commission may entertain an appeal after expiry of the said period of thirty days, if it is satisfied that there was sufficient cause for not filing it within that period.

(3) An appeal to the Commission shall be made in such form as may be prescribed and shall be accompanied by a copy of the order against which the appeal has been filed.

(4) On receipt of the appeal under sub-section (3), the Commission may, after giving the parties to the appeal, an opportunity of being heard, decide on the minority status of the educational institution and shall proceed to give such directions as it may deem fit and, all such directions shall be binding on the parties.

**Explanation:** For the purposes of this section and section 12 C, "authority" means any authority or officer or commission which is established under any law for the time being in force or under any order of the appropriate Government, for the purpose of granting a certificate of minority status to an educational institution.

**12C. Power to cancel:** The Commission may, after giving a reasonable opportunity of being heard to a Minority Educational Institution to which minority status has been granted by any authority or Commission, as the case may be, cancel such status under the following circumstances, namely:

(a) if the constitution aims and objects of the educational institution, which has enabled it to obtain minority status has subsequently been amended in such a way that it no longer reflects the purpose, or character of a Minority Educational Institution;

(b) if, on verification of the records during the inspection or investigation, it is found that the Minority Educational Institution has failed to admit students belonging to the minority community in the institution as per rules and prescribed percentage governing admission during any academic year.

**12D. Power of Commission to Investigate matters relating to deprivation of educational rights of minorities:** (1) The Commission shall have the power to investigate into the complaints relating to deprivation of the educational rights of minorities.

(2) The Commission may, for the purpose of conducting any investigation pertaining to a complaint under this Act, utilize the services of any officer of the Central Government or any State Government with the concurrence of the Central Government, as the State Government as the case may be.

(3) For the purposes of investigation under sub-section (1), the officer whose services are utilized may, subject to the direction and control of the Commission:

(a) summon and enforce the attendance of any person and examine him;

(b) require the discovery and production of any document; and

(c) requisition any public record or copy thereof from any office.

(4) The officer whose services are utilized under sub-section (2) shall investigate into any matter entrusted to it by the Commission and submit a report thereon to it within such period as may be specified by the Commission in this behalf.

(5) The Commission shall satisfy itself about the correctness of the facts stated and the conclusion, if any, arrived at in the report submitted to it under sub-section (4) and for this purpose the Commission may make such further inquiry as it may think fit.

**12E. Power of Commission to call for information, etc.** (1) The Commission, while enquiring into the complaints of violation or deprivation of educational rights of minorities shall call for information or report from the Central Government or any state Government or any other authority or organisation subordinate thereto, within such time as may be specified by it:

Provided that,

(a) if the information or report is not received within the time stipulated by the Commission, it may proceed to inquire into the complaint;

(b) if, on receipt of information or report, the Commission is satisfied either that no further inquiry is required, or that the required action has been initiated or taken by the concerned Government or authority, it may not proceed with the complaint and inform the complainant accordingly.

(2) Where the inquiry establishes violation or deprivation of the educational rights of the minorities by a public servant, the Commission may recommend to the concerned Government or authority, the initiation of disciplinary proceedings or such other action against the concerned person or persons as may be deemed fit.

(3) The Commission shall send a copy of the inquiry report, together with its recommendations to the concerned Government or authority and the concerned Government or authority shall, within a period of one month, or such further time as the Commission may allow, forward its comments on the report, including the action taken, or proposed to be taken thereon, to the Commission.

(4) The Commission shall publish its inquiry report and the action taken or proposed to be taken by the concerned Government or authority on the recommendations of the Commission.

**12F. Bar of jurisdiction:** No court (except the Supreme Court and a High Court exercising jurisdiction under articles 226 and 227 of the Constitution) shall entertain any suit, application or other proceedings in respect of any order made under this Chapter."

**7. Omission of section 18:** Section 18 of the principal Act shall be omitted.

**8. Amendment Of Section 24:** In section 24 of the principal Act, in sub-section (2), after clause (a), the following clause shall be inserted, namely:

" (aa) the forms in which appeal under sub-section (3) of section 12A and sub-section (3) of section 12B shall be made"

**9. Omission of schedule:** The Schedule to the principal Act shall be omitted

**A.P.J. ABDUL KALAM,**  
President.

**T. K. VISWANATHAN,**  
Secy. to the Govt. of India.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

**ರಿಚಾರ್ಡ್ ಲೋಬೋ**

ಪಿ.ಆರ್. 32

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ, ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ,  
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

**ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ**

**ಅಧಿಸೂಚನೆ**

**ಸಂಖ್ಯೆ: ಸಂವ್ಯಾಖ್ಯೆ 17 ಕೇಶಾಪು 2006, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 27ನೇ ಮಾರ್ಚ್ 2006**

2005ನೇ ಸಾಲಿನ ಡಿಸೆಂಬರ್ 29ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 1ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ The Taxation Laws (Amendment) Act, 2005 (No.55 of 2005) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

## **THE TAXATION LAWS (AMENDMENT) ACT 2005**

**AS**

**ACT**

**further to Amend the Income -tax Act, 1961 and the Finance Act, 2005**

BE it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:-

### **CHAPTER I**

**1. Short title and commencement.-** (1) This Act may be called the Taxation Laws(Amendment) Act, 2005

(2) It shall be deemed to have come into force on the 31 st day of October, 2005.

### **CHAPTER II**

#### **Amendments to the Income -Tax Act, 1961**

**2. Amendment of section 10:** In section 10 of the Income-Tax Act, 1961 (43 of 1961) (hereafter in this Chapter referred to as the Income-Tax Act,) with effect from the 1st day of April, 2006,

(a) in clause (6BB), for the words ,figures and letters "or entered into after the 30th day of September, 2005 and approved by the Central Government in this behalf", the words, figures and letters "or entered into after the 31st day March, 2006 and approved by the Central Government in this behalf" shall be substituted;

(b) in clause (15A), in the proviso, for the words, figures and letters "the 1st day of October, 2005", the words, figures and letters "the 1st day of April, 2006" shall be substituted;

(c) after clause (38), the following clauses shall be inserted, namely:

(39) any specified income, arising from any international sporting event held in India, to the person or persons notified by the Central Government in the Official Gazette, if such international sporting event:

(a) is approved by the international body regulating the international sport relating to such event;

(b) has participation by more than two countries;

(c) is notified by the Central Government in the Official Gazette for the purpose of this clause.

**Explanation:** For the purposes of this clause, "the specified income" means the income, of the nature and to the extent, arising from the international sporting event, which the Central Government may notify in this behalf;

(40) any income of any subsidiary company by way of grant or otherwise received from an Indian company, being its holding company engaged in the business of generation or transmission or distribution of power if receipt of such income is for settlement of dues in connection with reconstruction or revival of an existing business of power generation:

Provided that the provisions of this clause shall apply if reconstruction or revival of any existing business of power generation is by way of transfer of such business to the Indian company notified under sub-clause (a) of clause (v) of sub-section (4) of section 80-IA;

(41) any income arising from transfer of a capital asset, being an asset of an undertaking engaged in the business of generation or transmission or distribution of power where such transfer is effected on or before the 31st day of March, 2006, to the Indian company notified under sub-clause (a) of clause (v) of sub-section (4) of section 80-IA;

**3. Amendment of section 28:** In section 28 of the Income -tax Act,

(a) after clause (iiic), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1998, namely:

"(iiid) any profit on the transfer of the Duty Entitlement Pass Book Scheme, being the Duty Remission Scheme under the export and import policy formulated and announced under section 5 of the Foreign Trade (Development and Regulation) Act, 1992". (22 of 1992)

(b) after clause (iiid) as so inserted, the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2001, namely:

"(iiie) any profit on the transfer of the Duty Free Replenishment Certificate, being the Duty Remission Scheme under the export and import policy formulated and announced under section 5 of the Foreign Trade (Development and Regulation) Act, 1992", (22 of 1992)

**4. Amendment of section 80-HHC:** In section 80-HHC of the Income-tax Act,

(i) in sub-section (3),

(A) after the proviso, the following provisos shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1998, namely:

"Provided further that in the case of an assessee having export turnover not exceeding rupees ten crores during the previous year, the profits computed under clause (a) or clause (b) or clause (c) of this sub-section or after giving effect to the first proviso, as the case may be, shall be further increased by the amount which bears to ninety per cent. of any sum referred to in clause (iiid) or clause (iiie), as the case may be, of section 28, the same proportion as the export turnover bears to the total turnover of the business carried on by the assessee:

Provided also that in the case of an assessee having export turnover exceeding rupees ten crores during the previous year, the profits computed under clause (a) or clause (b) or clause (c) of this sub-section or after giving effect to the first proviso, as the case may be, shall be further increased by the amount which bears to ninety per cent. of any sum referred to in clause (iiid) of section 28, the same proportion as the export turnover bears to the total turnover of the business carried on by the assessee, if the assessee has necessary and sufficient evidence to prove that,

(a) he had an option to choose either the duty drawback or the Duty Entitlement Pass Book Scheme, being the Duty Remission Scheme; and

(b) the rate of drawback credit attributable to the customs duty was higher than the rate of credit allowable under the Duty Entitlement Pass Book Scheme, being the Duty Remission Scheme:

Provided also that in the case of an assessee having export turnover exceeding rupees ten crores during the previous year, the profits computed under clause (a) or clause (b) or clause (c) of this sub-section or after giving effect to the first proviso, as the case may be, shall be further increased by the amount which bears to ninety per cent. of any sum referred to in clause (iiie) of section 28, the same proportion as the export turnover bears to the total turnover of the business carried on by the assessee, if assessee has necessary and sufficient evidence to prove that,

(a) he had an option to choose either the duty drawback or the Duty Free Replenishment Certificate, being the Duty Remission Scheme; and

(b) the rate of drawback credit attributable to the customs duty was higher than the rate of credit allowable under the Duty Free Replenishment Certificate, being the Duty Remission Scheme.

**Explanation:** For the purposes of this clause, "rate of credit allowable" means the rate of credit allowable under the Duty Free Replenishment Certificate, being the Duty Remission Scheme calculated in the manner as may be notified by the Central Government:"

(B) after the fourth proviso as so inserted, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1992, namely:

" Provided also that in case the computation under clause (a) or clause (b) or clause (c) of this sub-section is a loss, such loss shall be set off against the amount which bears to ninety percent. of

(a) any sum referred to in clause (iiia) or clause (iiib) or clause (iiic), as the case may be, or

(b) any sum referred to in clause (iiid) or clause (iiie), as the case may be, of section 28, as applicable in the case of an assessee referred to in the second or the third or the fourth proviso, as the case may be, the same proportion as export turnover bears to the total turnover of the business carried on by the assessee".

(ii) in the Explanation occurring at the end , with effect from the 1st day of April, 1998,

(I) in the proviso to clause (ba), for the word, brackets, figures and letter "and (iiic)", the brackets, figures, letters and word "(iiic) , (iiid) and (iiie)" shall be substituted and shall be deemed to have been substituted;

(II) in clause (baa), in sub-clause (I), for the word brackets, figures and letter "and (iiic)", the brackets, figure, letters and word "(iiic), (iiid) and (iiie)" shall be substituted and shall be deemed to have been substituted.

**5. Amendment of section 80-IA:** In section 80-IA of the Income-tax Act, in sub-section (4), after clause (iv), the following clause shall be inserted with effect from the 1st day of April, 2006, namely:

"(v) an undertaking owned by an Indian company and set up for reconstruction or revival of a power generating plant, if

(a) such Indian company is formed before the 30 th day of November, 2005 with majority equity participation by public sector companies for the purposes of enforcing the security interest of the lenders to the company owning the power generating plant and such Indian Company is notified before the 31st day of December, 2005 by the Central Government for the purposes of this clause;

(b) such undertaking begins to generate or transmit or distribute power before the 31 st day March, 2007."

**6. Amendment of section 115w:** In section 115w of the Income -tax Act, in clause (a), with effect from the 1st day of April, 2006,

(a) for sub-clause (iii), the following sub-clause shall be substituted, namely:

"(iii) an association of persons or a body of individuals, whether incorporated or not,"

(b) after sub-clause (v), the following proviso shall be inserted, namely:

Provided that any person eligible for exemption under clause (23c) of section 10 or registered under 12AA or a political party registered under section 29 A of the Representation of the people Act, 1951(43 of 1951) shall not be deemed to be an employer for the purposes of this Chapter,"

### CHAPTER III

#### AMENDMENTS TO THE FINANCE ACT, 2005

**7. Amendment of section 94:** In Chapter VII of the Finance Act, 2005 (18 of 2005) (hereafter in this Chapter referred to as the Finance Act), in section 94, with effect from the 1st day of June, 2005,

(a) after clause (3), the following clause shall be inserted and shall be deemed to have been inserted, namely:

'(3A) "banking company" means a company to which the Banking Regulation Act, 1949 (10 of 1949) applies and includes any bank referred to in section 51 of that Act,'

(b) after clause (4) the following clause shall be inserted and shall be deemed to have been inserted, namely:

'(4A) "co-operative bank" shall have the meaning assigned to it in Part V of the Banking Regulation Act, 1949,(10 of 1949)"

**8. Insertion of new section 112A:** In Chapter VII of the Finance Act, after section 112, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 2005, namely:

**"112A. This Chapter not to apply in certain cases:** The provisions of this Chapter shall not apply to, or in relation to, the taxable banking transactions entered into on or after the 1st day of June, 2005

(a) between a scheduled bank and a banking company or a co-operative bank; or

(b) between a scheduled bank and another scheduled bank".

### CHAPTER IV

#### REPEAL AND SAVING

**9. Repeal and saving:** (1) The Taxation Laws (Amendment) Ordinance, 2005 (Ord 4 of 2005) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Income- tax Act, 1961 (43 of 1961) and the Finance Act, 2005, (18 of 2005), as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of those Acts, as amended by this Act.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

**ರಿಚಾರ್ಡ್ ಲೋಬೋ**

ಪಿ.ಆರ್. 37

ಸಹಾಯಕ ಪ್ರಾರೋಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ, ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ,

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

**ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ**

**ಅಧಿಸೂಚನೆ**

**ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾ 35 ಕೇನಿಪು 2006, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 1ನೇ ಏಪ್ರಿಲ್ 2006**

2005ನೇ ಸಾಲಿನ ಡಿಸೆಂಬರ್ 23ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(ii) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O. ಗಳನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

1. S.O. 1812 (E) [Notification No. F.No. 1/7/2005-IR dated 26.12.2005.
2. S.O.1826(E) [Notification No.F.No.A.11012/1/2005-Admn.III (LA)dated 28.12.2005.
3. S.O. 1836 (E) [Notification No. F.S.32023/1/96-WC(MW) dated 29.12.2005.
4. S.O. 1841 (E) [Notification No. F.No.109-6/2001-Trade(i) dated 29.12.2005.
5. S.O. 1845 (E) [Notification No. F.No.S-29016/01/2005-ISH-II dated 30.12.2005.

**MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS**

**(Department of Personnel and Training)**

**NOTIFICATION New Delhi, the 26th December,2005**

**S.O.1812 (E):** In pursuance of Sub-section (3) of Section 12 of the Right to Information Act, 2005 (22 of 2005), the President is pleased to appoint Shri A.N.Tiwari as the Information Commissioner with effect from the forenoon of 26th December, 2005.

[F.NO.1/7/2005-IR]

**T. JACOB, Jt. secy.**

**MINISTRY OF LAW AND JUSTICE**

**(Department of Legal Affairs)**

**NOTIFICATION New Delhi, the 28th December,2005**

**S.O. 1826 (E):** In exercise of powers conferred by Sub-section (3) of Section 1 of the National Tax Tribunal Act, (49 of 2005), the Central Government hereby appoints the 28th day of December, 2005 as the date on which the said Act shall come into force.

[F.No.A-11012/1/2005-Admn-III(LA)]

**K.D. SINGH, Addl. secy.**

**MINISTRY OF LABOUR AND EMPLOYMENT**

**NOTIFICATION New Delhi, the 29th December, 2005**

**S.O. 1836 (E):** In exercise of the powers conferred by section 7 and 9 of the Minimum Wages Act, 1948 (11 of 1948) read with Rule 9 of the Minimum Wages (Central) Rules, 1950, the Central Government hereby appoints and nominates Shri Surender Kumar Kaushik as independent person and Chairman of the Minimum Wages Advisory Board and for the said purpose make the following amendments in the notification of the Government of India in the Ministry of Labour and Employment vide No. S.O. 196(E), dated the 11th February, 2005 published in the Gazette of India, Extraordinary, part II, section 3, sub-section (ii), dated the 11th February, 2005, namely:

In the said notification under the heading "Independent Members", for serial number 1 and the entry relating thereto, the following serial number and the entry shall be substituted:

"1. Shri Surender Kumar Kaushik, Chairman"  
D-216/2 Dilshad Garden,  
Delhi-110095.

[F.NO. S-32023/1/96-WC(MW)]

**ASHOK SAHU, Economic Adviser**

**MINISTRY OF AGRICULTURE**

**(Department of Animal Husbandry, Dairying and Fisheries)**

**NOTIFICATION New Delhi, the 29th December, 2005**

**S.O. 1841 (E):** In exercise of the powers conferred by section 3A of the Live-Stock Importation Act, 1898 (9 of 1898) the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Agriculture (Department of Animal Husbandry and Dairying) number S.O. 655(E), dated the 7th July, 2001, namely:

In the said notification in the opening paragraph, the brackets, figure and words"(V) pet food products of animal origin" shall be omitted.

[F.No. 109-6/2001-Trade(i)]

**UPMA CHAUDHRY, Jt. Secy.**

**MINISTRY OF LABOUR AND EMPLOYMENT**

**NOTIFICATION New Delhi, the 30th December, 2005**

**S.O.1845 (E):** This is to certify that, in exercise of the powers conferred by section 84 (1) of the Mines Act, 1952 (35 of 1952), the Central Government have decided to rescind the certificate issued earlier vide Notification No. S-29014/5/82-MI dated 4.1.1985, and to say that the pellet plant, filtration plant and connected facilities of Kudremukh Iron Ore Mine at Mangalore in the State of Karnataka are no longer a mine within the meaning of the Mines Act, 1952, subject to the condition that the Iron ore produced at Kudremukh Iron Ore Mine will not be used as ore for filtration/ Pelletization at the plant.

[F.NO.S-29016/01/2005-ISH-II]

**K.M. SAHNI, Secy.**

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

**ರಿಜಾರ್ಟ್ ಲೋಬೋ**